

111TH CONGRESS
1ST SESSION

S. 2815

To extend certain housing-related deadlines in the Heartland Disaster Tax Relief Act of 2008.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 20, 2009

Mr. GRASSLEY introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To extend certain housing-related deadlines in the Heartland Disaster Tax Relief Act of 2008.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXTENSION OF SPECIAL RULES FOR USE OF**
4 **RETIREMENT FUNDS.**

5 Section 702(d)(10) of the Heartland Disaster Tax
6 Relief Act of 2008 (Public Law 110–343; 122 Stat. 3916)
7 is amended—

8 (1) by striking “January 1, 2010” both places
9 it appears and inserting “January 1, 2011”, and

1 (2) by striking “December 31, 2009” both
2 places it appears and inserting “December 31,
3 2010”.

4 **SEC. 2. EXTENSION OF EXCLUSION OF CERTAIN CANCELLA-**
5 **TION OF INDEBTEDNESS INCOME.**

6 Section 702(e)(4)(C) of the Heartland Disaster Tax
7 Relief Act of 2008 (Public Law 110–343; 122 Stat. 3918)
8 is amended by striking “January 1, 2010” and inserting
9 “January 1, 2011”.

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